FILE (
Clerk

Pletrict Cou

FEB 22 2006

For The Northern Mariana Islands

By ______(Deputy Clerk)

JEREMY HENDON Trial Attorney, Tax Division U.S. Department of Justice 555 4th Street, N.W. Washington, D.C. 20044 Tel: (202) 353-2466

LE

LEONARDO M. RAPADAS United States Attorney MIKEL W. SCHWAB Assistant U.S. Attorney JESSICA F. CRUZ

Assistant U.S. Attorney Sirena Plaza, Suite 500 108 Hernan Cortez Avenue

Hagatna, GU 96910

Tel: (671) 472-7332 Fax: (671) 472-7215/7334

Attorneys for the United States

IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN MARIANA ISLANDS

CLASTON LLC,

Petitioner,

VS.

UNITED STATES OF AMERICA,

Respondent.

Case No.: MC 08-00007

STIPULATION FOR EXTENSION OF TIME

WHEREAS, on February 12, 2008, Petitioner, CLASTON LLC, filed its Petition to Quash Formal Document Request (the "Petition to Quash") pursuant to 26 U.S.C. § 982(c)(2);

WHEREAS, due to the complexity of the case, Respondent, UNITED STATES OF AMERICA, requests additional time to respond to the Petition to Quash.

WHEREAS, the parties agree that, in light of the substantive nature of the case, an Order Granting Extension of Time which grants the Respondent sixty (60) days from the date of filing the Petition to Quash to file its response is appropriate;

1

5

7

10

ű,

12

13

15 16

17

18 19

20

2122

23

25

26 27

28

22

23

24

25

26

27

28

NOW, THEREFORE, in light of the foregoing recitals, the parties, through their respective undersigned counsel, stipulate to continue the case and jointly request the Court to enter an Order Granting Extension of Time. IT IS SO STIPULATED. Attorneys for the Petitioner: Dated: February 22, 2008 GREGORY J. KOEBEL ROBERT J. O'CONNOR O'Connor Berman Dotts & Banes Second Floor, Nauru Building P.O. Box 501969 Saipan, MP 96950 Tel: (670) 234-5684 Fax: (670) 234-5683 Attorneys for the Respondent: Dated: February 2(_, 2008 JEREMY HENDON Trial Attorney, Tax Division U.S. Department of Justice LEONARDO M. RAPADAS United States Attorney Districts of Guam and NMI Assistant U.S. Attorney JESSICA F. CRUZ Assistant U.S. Attorney